

# Exhibit 15

## SEARS HOLDINGS

Jonathan Bredemeier  
Sr. Director, Real Estate and Corporate  
Services

Sears Holdings Management Corporation  
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Hoffman Estates, IL 60179  
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November 27, 2017

James H. Norris  
Village Manager  
Village of Hoffman Estates  
1900 Hassell Road  
Hoffman Estates, IL 60169

Re: EDA Distribution

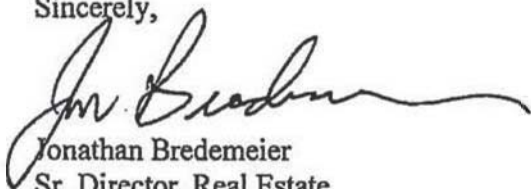
Dear Mr. Norris:

Thank you for your letter dated November 7, 2017 regarding the EDA distribution for 2017. Please be advised that, pursuant to Public Act 097-0636, as of the date of this letter, over 4250 jobs exist at the Sears Holdings' campus in Hoffman Estates. Please be further advised that at no time in 2017 did the number of jobs dip below the requisite 4250 jobs.

Sears Holdings appreciates the ongoing relationship we enjoy with the Village of Hoffman Estates and the surrounding community. As one of the State's largest employers and taxpayers, we are proud of the positive impact we have had on the area for more than two decades: hundreds of millions in infrastructure development dollars have been invested plus thousands of direct jobs (thousands more ancillary jobs) have been created and maintained.

Should you have any further questions, please do not hesitate to ask.

Sincerely,



Jonathan Bredemeier  
Sr. Director, Real Estate  
and Corporate Services

cc: Jason Pollak, Assistant General Counsel  
Arthur Janura, Corporation Counsel